1	KAREN P. HEWITT United States Attorney				
2	TOM STAHL, California State Bar No. 78291				
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5	LAUREN M. CASTALDI Trial Attorneys, Tax Division				
6	U.S. Department of Justice P.O. Box 683, Ben Franklin Station				
7	Washington, D.C. 20044-0683 Telephone: (202) 514-9668 Facsimile: (202) 307-0054 E-mail: lauren.m.castaldi@usdoj.gov				
9	Attorneys for the United States of America				
	1 morneys for the emica states of ranionea				
10	IN THE UNITED STATES DISTRICT COURT				
11	FOR THE SOUTHERN DISTRICT OF CALIFORNIA				
12	, , , , , , , , , , , , , , , , , , ,				
13	IN RE:) Case No. 3:08-CV-00455-W-BLM				
14	VACANT LAND LOCATED IN SAN DIEGO) COUNTY APNS 279-150-22 AND 280-140-10)				
15) CERTIFICATE OF SERVICE)				
16					
17					
18					
19	I HEREBY CERTIFY that service of the UNITED STATES' ANSWER TO THE PETITION,				
20	has been made this 25th day of March, 2008, by United States' Mail to:				
21					
22	Charles D. Nachad Denny Johnston The Law Offices of Charles D. Nachad c/o Taylor Pipeline, Inc.				
23	451 South Escondido Blvd. 2625 Las Palmas Avenue Escondido, CA 92025 Escondido, CA 92025				
24	Counsel for Sherrill Johnston Denny Johnston				
25	Employment Development Department 44913 Silver Rose Street 800 Capital Mall MIC 92 H Temecula, CA 92592-5541				
26	Sacramento, CA 94230				
27					
28	-1- Certificate of Service				

1 2	Derek Spiker 1855 Rainbow Valley Blvd Fallbrook, CA 92028	Michael Spiker 2625 Las Palmas Avenue Escondido, CA 92025		
3	Derek Spiker 19773 Ramona Trails Drive Ramona, CA 92065 Michael Spiker 1855 Rainbow Valley Blvd Fallbrook, CA 92028 Nancy Spiker 1855 Rainbow Valley Blvd Fallbrook, CA 92028 Nicole Spiker 1855 Rainbow Valley Blvd Fallbrook, CA 92028 Nicole Spiker 1855 Rainbow Valley Blvd Fallbrook, CA 92028 Fallbrook, CA 92028			
5 6			d.	
7 8			d.	
9 10	Nicole Spiker 19773 Ramona Trails Drive Ramona, CA 92065	TARGET NATIONAL BA c/o Eskanos & Adler Donald R. Stebbins/Janet	L. Brown	
11 12	Nicole Spiker c/o THREE D ELECTRIC 1855 Rainbow Valley Blvd	Kurtiss A. Jacobs/Jerome 218950/84204 2325 Clayton Road Concord, CA 94520	M. Yalon	
13	Fallbrook, CA 92028 Denny Johnston	STATE OF CALIFORNIA Employment Developmen		
14 15	2625 Las Palmas Avenue Escondido, CA 92025	Lien Group, MIC 92G P.O. Box 826880 Sacramento, CA 94280-0	001	
16	Derek Spiker 2625 Las Palmas Avenue Escondido, CA 92025	INDEPENDENT ELECTRIC SUPPLY, INC. c/o CRF Solutions		
17 18	Nicole Spiker 2625 Las Palmas Avenue Escondido, CA 92025	P.O. Box 1389 Simi Valley, CA 93065 M and D ELECTRIC INC		
19 20		A California Corporation 19773 Ramona Trails Ramona, CA 92065		
21				
22				
2324	/s/ Lauren Castaldi LAUREN M. CASTALDI			
25		Trial Attorney, Tax Division U.S. Department of Justice		
26	Attorney for the United States of America			
27				
28		-2-	Certificate of Service	